

Information about

Global Refund Tax Return

Tax-free shopping offers foreign visitors residing outside the European Union a refund of the value-added tax (VAT) paid on goods bought in Poland, Austria, Belgium, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Portugal, Slovakia, Slovenia, Spain, Sweden, and the United Kingdom and exported in their personal luggage. The service is available at stores bearing the TAX FREE SHOPPING logo. In order to claim a VAT refund, you will need two forms (available at stores displaying the TAX FREE logo): a Global Refund Cheque (green form) and a fiscal proof of purchase (paragon). VAT rates in Poland are: 3%, 7% and 22%. Tax is only refunded on goods (not on gasoline or any services) of at least 200 PLN (Polish zlotys) value bought in a single purchase. A handling fee is deducted at the time of refund (9%-40% of VAT paid). You need to export the goods from the EU not later than on the last day of the third month after the month of purchase. If Poland is your last EU stop before returning to the United States, you must reclaim your EU VAT refunds in Poland. If you are traveling to the United States with a stop-over in any other European Union country you can only receive your refund in Poland if (1) you do not leave the duty-free transit area at the other airport or (2) your purchase is checked in Warsaw to the point of your destination (you need to obtain the customs stamp before you check your luggage). It's best to pack your purchases in your checked baggage: if you carry your purchase in your hand luggage, you can only apply for a refund at your last stop in the European Union, even if that is only a transit stop.

The visitor must declare the purchase at the Customs office at air, sea or land border crossing point to get it validated. You will be asked to present the goods (not used, with price tags), your passport and ticket/ boarding pass, Global Refund Cheque and the shop receipt (paragon). The customs officer will place two stamps on Global Refund document: the personal stamp and the rectangular one "VAT-ZWROT".

At Okęcie Airport the Global Refund office is situated in the Transit Hall, opposite W. Kruk Jewelers. The telephone number is **(022) 650-2635**. Hours: Monday-Sunday 6.00-22.00. In Poland you can only receive your refund in zlotys, but if you apply for refund on tax paid in other EU countries, you can mail the Global Refund Cheque (after it has been validated by Customs in Warsaw) with your credit card number to the appropriate country to receive the refund directly on your credit card. Somebody else in Poland can also collect the Polish refund for you if authorized in writing (a copy of your passport is required).

There are many refund offices at land borders and seaports (see: www.globalrefund.pl/uk for a listing). **There is no refund office in the United States.**

Tax-free shopping schemes also operate in the Czech and Slovak Republics, Germany, Austria and Denmark. Check for local regulations. For more information please contact the Global Refund Services at the above website address or by telephone at **(022) 853-3755 (Warsaw Headquarters)**.